

**Comptroller's Directive No. 2-08**  
**Attachment HE-11**  
**Adjustments**

---

**Purpose**

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Attachments HE-1 through HE-9,
- Supplemental Information, or
- Additional information requested by DOA.

This is similar to prior year's Attachment HE-12.

---

**Applicable institutions**

All institutions **must** complete this attachment.

---

**Due date**

**Various\***

Note\*: There are staggered due dates for this submission based on the number of foundations reported on the prior year's submission of this attachment. The staggered due dates are as follows:

Staggered due dates	# of foundations	HEI acronyms
<b>September 25</b>	0-1	GMU, IALR, ITA, JMU, NCI, RU, RHEA, SVHEC, SWVHEC
<b>September 29</b>	2 - 4	CNU, LU, UMW, NSU, ODU, VMI, VPI&SU, VSU
<b>October 1</b>	5 or more	CWM, UVA, VCU, VCCS

---

**Certification**

The **Certification** requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed; the information is both complete and accurate; and the preparer and reviewer were not the same individual for any tab.

---

**Comptroller's Directive No. 2-08**  
**Attachment HE-11**  
**Adjustments**

---

**Submission  
requirements**

Contact DOA if the institution has any problems with the files.

**After downloading the Excel file, rename the file using the institution acronym followed by Attachment HE-11.** For example, VCCS should rename the Attachment HE-11.xls file as VCCS Attachment HE-11.xls.

Submit the Excel file electronically to [finrept-HE@doa.virginia.gov](mailto:finrept-HE@doa.virginia.gov).

Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

Do **not** submit paper copies of this spreadsheet.

---

**Revised  
submissions  
and revision  
control log**

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information / additional information is required. Attachments HE-3 to HE-9 require a revision control log. Refer to the individual attachment instructions to determine the specific revision instructions.

---

**Additional  
requirements**

**THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE **QUESTIONS** SECTION OF THIS DIRECTIVE IF MATERIAL ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.**

---